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State Comptroller

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MEMORANDUM

TO: Chief Fiscal Officers

FROM: Kathleen D Baxter
State Comptroller

Handwritten signature of Kathleen D. Baxter in black ink.

DATE: September 26, 2019

SUBJECT: FY 2019 Schedule of Expenditures of Federal Awards (SEFA)

An email has been sent to you and your department's SEFA Preparer. This email includes an Excel spreadsheet template for the preparation of the FY 2019 Schedule of Expenditures of Federal Awards (SEFA). This template can also be found on the Comptroller's website at <https://comptroller.alabama.gov/sefa/>. All federal programs operated or administered by your department for FY 2019 should be included on the Schedule if the funds were received directly from a federal agency. Federal funds received from another State of Alabama agency as pass-through funds should not be reported on the schedule for your department.

Revenues and expenditures of federal awards under the American Recovery and Reinvestment Act (ARRA) must be separately identified on the Schedule of Expenditures of Federal Awards (SEFA). The attached template includes examples of how to report ARRA funds on your schedule.

The summary schedule is to be prepared on a cash basis of accounting, **rounded to the nearest dollar**. **If the information in the summary schedule doesn't agree with the information in STAARS then please be prepared to submit a detail schedule to the Comptroller's Office, if requested.** The summary schedule should list each federal program with the following information:

1. Program name or title grouped by awarding federal agency

Catalog of Federal Domestic Assistance (CFDA) Number - Most federal agencies will provide the CFDA number. For assistance locating the program's CFDA number please see the 2018 Catalog attached to the email. This PDF file provides the official title for federal programs. This file can also be searched using words, numbers, etc. More information is available by using the search features on <https://beta.sam.gov/>. If the CFDA number is not found, then the two-digit identification number for the federal agency and the word "Unknown" should be listed in your department's SEFA (for example, 10.Unknown). There may be a contract number or other identifying number for a program which should be included with the program title.

2. Revenues that were received during the FY 2019 (10/1/2018 - 9/30/2019) should be reported on the schedule in the Receipts column.
3. Expenditures paid during FY 2019 (10/1/2018 - 9/30/2019) should be reported on the schedule in the Expenditures column.
4. If you provided pass-through funds to subrecipients, the amount disbursed to subrecipients should be reported on the schedule in the Pass-through to Subrecipients column. Do not include pass-through funds to other State of Alabama agencies in this column, except for State of Alabama higher education agencies. The amount in the Expenditures column **should not** be reduced by the amount of any pass-through funds.
5. The value of federal non-cash assistance, such as food commodities, free rent, donated property, or donated surplus property, should be included in the applicable columns for Receipts, Expenditures, and Pass-through to Subrecipients.
6. For a cluster of programs, also provide a total in each column for the cluster (i.e. total revenues, total expenditures, and total pass-through).
7. Indicate for each program whether the department has elected to use a 10% de minimis cost rate. The email included an attached file containing 2 CFR Part 200.414 and Appendix VII to Part 200, paragraph D.1.b for information about the de minimis rate. It is recommended that you contact your federal grantor agency should you have questions about the de minimis rate.
8. **Department or Agency DUNS Number.** If your agency has multiple DUNS Numbers, please list the one you are currently using.
9. If your Department had **no** transactions involving federal funds, or if federal funds will be audited by another auditor, **please let us know**. We will also need a copy of the audit report when it is released.
10. If a federal agency is included and is **not needed** by your department's programs, that federal agency can be **deleted** from the schedule.

Your SEFA Preparer has been instructed to submit the Schedule to you and staci.woodfin@comptroller.alabama.gov by October 25, 2019. The email should identify your department or agency in the subject (for example SEFA-Forestry, SEFA-ADECA, etc.) If you have any questions, please contact any of the following individuals in the Financial Reporting Section of the Comptroller's Office:

- Staci Woodfin 334-353-5152 staci.woodfin@comptroller.alabama.gov
- Rick Thomas 334-353-1612 rick.thomas@comptroller.alabama.gov
- Serena McMurtrey 334-242-2275 serena.mcmurtrey@comptroller.alabama.gov

Your assistance in providing the requested information in a timely manner is greatly appreciated.